

Road and Bridge (Fund 131) Equity Balances

	Per State Audit 6/30/2022	Per State Audit 6/30/2023	Estimated 6/30/2024
Restricted	2,915,882.00	2,191,797.00	2,191,797.00
Total	2,915,882.00	2,191,797.00	2,191,797.00

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
40100	Local Taxes						
40110	Current Property Tax	589,368.00	587,964.00	587,964.00	599,574.33	599,574.33	599,574.33
40120	Trustee's Collections - Prior Year	9,864.29	12,000.00	12,000.00	11,000.00	11,000.00	11,000.00
40130	Clerk & Master Collections - Prior Year	5,603.89	4,000.00	4,000.00	9,500.00	9,500.00	9,500.00
40140	Interest and Penalty	4,460.17	3,700.00	3,700.00	8,000.00	8,000.00	8,000.00
40150	Pick-Up Taxes	835.30	750.00	750.00	700.00	700.00	700.00
40161	Payments in Lieu of Taxes - TVA	23.58	0.00	0.00	0.00	0.00	0.00
40162	Payments in Lieu of Taxes - Local Utilities	3,397.97	4,000.00	4,000.00	3,500.00	3,500.00	3,500.00
40163	Payments in Lieu of Taxes - Other	614.99	0.00	0.00	0.00	0.00	0.00
	Total Local Taxes	614,168.19	612,414.00	612,414.00	632,274.33	632,274.33	632,274.33
Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
40200	County Local Option Taxes						
40240	Wheel Tax	449,995.17	449,000.00	449,000.00	440,000.00	440,000.00	440,000.00
40285	Adequate Facilities/Development Tax	51,129.19	30,000.00	30,000.00	50,000.00	50,000.00	50,000.00
	Total County Local Option Taxes	501,124.36	479,000.00	479,000.00	490,000.00	490,000.00	490,000.00
Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
40300	Statutory Local Taxes						
40320	Bank Excise Tax	0.00	1,100.00	1,100.00	0.00	0.00	0.00
	Total Statutory Local Taxes	0.00	1,100.00	1,100.00	0.00	0.00	0.00
Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
41500	Permits						
41590	Other Permits	100.00	300.00	300.00	100.00	100.00	100.00
	Total Permits	100.00	300.00	300.00	100.00	100.00	100.00
Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
44000	Other Local Revenues						
44110	Investment Income	66.03	200.00	200.00	200.00	200.00	200.00
44130	Sale of Materials and Supplies	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00
44145	Sale of Recycled Materials	0.00	0.00	0.00	0.00	0.00	0.00
44170	Miscellaneous Refunds	0.00	0.00	0.00	0.00	0.00	0.00
44530	Sale of Equipment	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
44560	Damages Recovered From Individuals	0.00	0.00	525,000.00	0.00	0.00	0.00
44570	Contributions and Gifts	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other Local Revenues	66.03	200.00	525,200.00	3,200.00	3,200.00	3,200.00
Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
46000	State of Tennessee						
46410	Bridge Program	0.00	711,805.63	1,001,081.09	921,817.44	921,817.44	921,817.44
46420	State Aid Program	0.00	3,138,020.69	3,138,020.69	883,378.40	883,378.40	883,378.40
46851	State Revenue Sharing - TVA	13,813.12	12,000.00	12,000.00	11,000.00	11,000.00	11,000.00
46920	Gasoline and Motor Fuel Tax	0.00	0.00	0.00	0.00	0.00	0.00
46920-10	Gasoline and Motor Fuel Tax - 1989 Tax	192,207.70	189,436.56	189,436.56	171,000.00	171,000.00	171,000.00
46920-11	Gasoline and Motor Fuel Tax	354,428.25	349,318.44	349,318.44	314,000.00	314,000.00	314,000.00
46920-12	Gasoline and Motor Fuel Tax	1,224,491.20	1,205,633.64	1,205,633.64	1,100,000.00	1,100,000.00	1,100,000.00
46920-13	Gasoline and Motor Fuel Tax - IMPROVE Act	618,611.96	609,000.96	609,000.96	551,000.00	551,000.00	551,000.00
46925	Hybrid/Electric Vehicle Registration Fee	0.00	0.00	0.00	22,000.00	22,000.00	22,000.00
46930	Gasoline Inspection Fees	27,213.62	28,000.00	28,000.00	25,000.00	25,000.00	25,000.00
	Total State of Tennessee	2,430,765.85	6,243,215.92	6,532,491.38	3,999,195.84	3,999,195.84	3,999,195.84
Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
47000	Federal Government						
47230	Disaster Relief	6,621.44	0.00	0.00	0.00	0.00	0.00
47303	COVID-19 Grant	0.00	0.00	0.00	0.00	0.00	0.00
	Total Federal Government	6,621.44	0.00	0.00	0.00	0.00	0.00
Notes:							

ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
49000	Other Sources						
49700	Insurance Recovery	417.76	0.00	8,000.00	0.00	0.00	0.00
	Total Other Sources	417.76	0.00	8,000.00	0.00	0.00	0.00
	Total Revenues - Fund 131	3,553,263.63	7,336,229.92	8,158,505.38	5,124,770.17	5,124,770.17	5,124,770.17
Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
61000	Highway Administration						
101	Supervisor / Director	98,425.08	103,346.00	107,316.45	108,514.00	108,514.00	108,514.00
103	Administrative Assistant (1)	36,169.96	38,125.00	39,452.85	40,820.00	40,820.00	40,820.00
162	Clerical (1)	59,894.42	61,207.00	63,468.94	63,656.00	63,656.00	63,656.00
169	Part-Time Personnel	0.00	0.00	0.00	0.00	0.00	0.00
185	Educational Incentive - Other County Employees	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
187	Overtime Pay	0.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
	Salaries and Benefits	195,689.46	205,878.00	213,438.24	216,190.00	216,190.00	216,190.00
196	In-Service Training	0.00	0.00	0.00	0.00	0.00	0.00
302	Advertising	410.03	500.00	760.00	600.00	600.00	600.00
312	Contracts w/ Private Agencies	6,009.86	6,700.00	6,700.00	7,000.00	7,000.00	7,000.00
317	Data Processing Services	0.00	0.00	0.00	0.00	0.00	0.00
320	Dues and Memberships	3,349.00	3,349.00	3,349.00	3,349.00	3,349.00	3,349.00
331	Legal Services	7,281.91	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
333	Licenses	86.00	100.00	100.00	100.00	100.00	100.00
355	Travel	1,105.97	1,500.00	2,100.00	1,500.00	1,500.00	1,500.00
410	Custodial Supplies	0.00	1,000.00	400.00	200.00	200.00	200.00
413	Drugs and Medical Supplies	811.60	900.00	900.00	1,000.00	1,000.00	1,000.00
435	Office Supplies	540.05	600.00	600.00	600.00	600.00	600.00
499	Other Supplies and Materials	573.52	600.00	600.00	400.00	400.00	400.00
524	In Service/Staff Development	1,585.00	2,000.00	1,900.00	1,600.00	1,600.00	1,600.00
711	Furniture and Fixtures	0.00	0.00	0.00	0.00	0.00	0.00
719	Office Equipment	463.39	200.00	1,648.22	300.00	300.00	300.00
	Operating Expenses	22,216.33	18,649.00	20,257.22	17,849.00	17,849.00	17,849.00
	Total Highway Administration	217,905.79	224,527.00	233,695.46	234,039.00	234,039.00	234,039.00
Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
62000	Highway and Bridge Maintenance						
141	Foreman (3)	188,385.64	195,366.00	202,780.54	205,790.00	205,790.00	205,790.00
144	Equipment Operators (10)	476,336.07	489,566.00	497,794.72	555,375.73	555,375.73	555,375.73
147	Truck Drivers (9)	357,862.87	382,881.00	382,881.00	402,760.04	402,760.04	402,760.04
149	Laborers (1)	43,438.42	45,476.00	47,073.65	48,314.00	48,314.00	48,314.00
187	Overtime Pay	7,596.14	20,000.00	30,000.00	25,000.00	25,000.00	25,000.00
	Salaries and Benefits	1,073,619.14	1,133,289.00	1,160,529.91	1,237,239.77	1,237,239.77	1,237,239.77
351	Rentals	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
399	Other Contracted Services	978,179.14	326,419.23	899,008.79	48,645.25	48,645.25	48,645.25
399-01	Other Contracted Services - Striping	27,166.25	35,000.00	30,038.75	35,000.00	35,000.00	35,000.00
403	Asphalt - Cold Mix	24,186.75	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
404	Asphalt - Hot Mix	44,364.51	60,000.00	71,135.49	60,000.00	60,000.00	60,000.00
405	Asphalt - Liquid	126,167.28	130,000.00	165,040.22	130,000.00	130,000.00	130,000.00
408	Concrete	0.00	1,500.00	1,500.00	0.00	0.00	0.00
409	Crushed Stone	90,182.08	100,000.00	101,500.00	100,000.00	100,000.00	100,000.00
440	Pipe - Metal	19,534.00	20,000.00	15,000.00	20,000.00	20,000.00	20,000.00
443	Road Signs	9,988.64	12,000.00	14,292.50	12,000.00	12,000.00	12,000.00
444	Salt	14,242.41	15,000.00	15,559.86	30,000.00	30,000.00	30,000.00
467	Fencing - Guard Rails	1,500.00	25,000.00	41,000.00	25,000.00	25,000.00	25,000.00
499	Other Supplies and Materials	4,876.26	6,500.00	7,500.00	6,800.00	6,800.00	6,800.00
	Operating Expenses	1,340,387.32	757,919.23	1,386,575.61	493,945.25	493,945.25	493,945.25
	Total Highway and Bridge Maintenance	2,414,006.46	1,891,208.23	2,547,105.52	1,731,185.02	1,731,185.02	1,731,185.02
Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
63100	Operation and Maintenance of Equipment						
141	Foreman (1)	67,136.24	67,257.00	70,393.90	69,275.00	69,275.00	69,275.00
142	Mechanics (3)	147,820.84	154,634.00	160,297.80	162,982.00	162,982.00	162,982.00
187	Overtime Pay	6,471.17	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
	Salaries and Benefits	221,428.25	228,391.00	237,191.70	238,757.00	238,757.00	238,757.00
412	Diesel Fuel	80,935.70	80,000.00	83,000.00	90,000.00	90,000.00	90,000.00
417	Equipment Parts - Light	16,122.04	20,000.00	16,827.03	20,000.00	20,000.00	20,000.00
418	Equipment and Machinery Parts	65,393.18	70,000.00	71,600.00	74,000.00	74,000.00	74,000.00
424	Garage Supplies	3,837.98	7,000.00	3,000.00	7,000.00	7,000.00	7,000.00
425	Gasoline	23,202.61	40,000.00	40,000.00	45,000.00	45,000.00	45,000.00
433	Lubricants	4,388.95	5,000.00	7,300.00	7,000.00	7,000.00	7,000.00
442	Propane Gas	1.00	1,000.00	4,818.97	6,000.00	6,000.00	6,000.00
446	Small Tools	985.24	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
450	Tires and Tubes	23,509.25	32,000.00	32,000.00	33,000.00	33,000.00	33,000.00
451	Uniforms	13,138.80	12,000.00	12,000.00	10,000.00	10,000.00	10,000.00
	Operating Expenses	231,514.75	268,000.00	271,546.00	293,000.00	293,000.00	293,000.00
	Total Operation and Maintenance of Equipment	452,943.00	496,391.00	508,737.70	531,757.00	531,757.00	531,757.00
Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
65000	Other Charges						
307	Communication	4,192.70	4,400.00	4,400.00	4,300.00	4,300.00	4,300.00
415	Electricity	9,412.99	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00
454	Water and Sewer	731.46	700.00	780.00	900.00	900.00	900.00
502	Building and Contents Insurance	14,771.00	16,900.00	23,500.00	26,000.00	26,000.00	26,000.00
510	Trustee's Commission	41,545.75	78,941.94	78,560.59	57,243.45	57,243.45	57,243.45
511	Vehicle and Equipment Insurance	20,424.00	22,200.00	25,479.00	28,000.00	28,000.00	28,000.00
513	Workers' Compensation Insurance	39,292.97	45,000.00	44,247.13	51,000.00	51,000.00	51,000.00
	Total Other Charges	130,370.87	177,641.94	186,466.72	176,943.45	176,943.45	176,943.45
Notes:							

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ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
66000	Employee Benefits						
186	Longevity Pay	18,700.00	29,100.00	29,100.00	24,000.00	24,000.00	24,000.00
201	Social Security	109,176.97	119,964.01	121,964.01	131,288.23	131,288.23	131,288.23
204	State Retirement	87,992.55	92,271.42	98,871.42	107,261.63	107,261.63	107,261.63
206	Employee Life Insurance	2,678.46	3,200.00	3,200.00	3,100.00	3,100.00	3,100.00
207	Employee Medical Insurance	290,229.00	302,000.00	302,000.00	355,000.00	355,000.00	355,000.00
209	Disability Insurance	4,599.66	5,100.00	5,100.00	5,000.00	5,000.00	5,000.00
	Total Employee Benefits	513,376.64	551,635.43	560,235.43	625,649.86	625,649.86	625,649.86
Notes:							

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ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
68000	Capital Outlay						
705	Bridge Construction	34,109.97	711,805.63	1,001,081.09	921,817.44	921,817.44	921,817.44
718	Motor Vehicles	38,055.00	40,000.00	292,971.58	20,000.00	20,000.00	20,000.00
726	State Aid Projects	0.00	3,138,020.69	3,138,020.69	883,378.40	883,378.40	883,378.40
790	Other Equipment	338,270.86	75,000.00	276,898.60	0.00	0.00	0.00
	Total Capital Outlay	410,435.83	3,964,826.32	4,708,971.96	1,825,195.84	1,825,195.84	1,825,195.84
Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
82120	Debt Service - Principal						
602	Principal on Notes	133,245.36	0.00	0.00	0.00	0.00	0.00
610	Principal on Capitalized Leases	0.00	0.00	0.00	0.00	0.00	0.00
82220	Debt Service - Interest						
604	Interest on Notes	1,230.66	0.00	0.00	0.00	0.00	0.00
611	Interest on Capitalized Leases	0.00	0.00	0.00	0.00	0.00	0.00
	Total Debt Service	134,476.02	0.00	0.00	0.00	0.00	0.00

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
91200	Highway and Street Capital Projects						
590	Transfers to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00
706	Building Construction	0.00	0.00	0.00	0.00	0.00	0.00
715	Land	0.00	0.00	0.00	0.00	0.00	0.00
	Total Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
99100	Transfers Out						
590	Transfers to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00
	Total Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenditures - Fund 131	4,273,514.61	7,306,229.92	8,745,212.79	5,124,770.17	5,124,770.17	5,124,770.17
Notes:							